

EXHIBIT K

SIMPSON THACHER & BARTLETT LLP

425 LEXINGTON AVENUE
NEW YORK, N.Y. 10017-3954
(212) 455-2000

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FACSIMILE: (212) 455-2502

DIRECT DIAL NUMBER

(212) 455-2519

E-MAIL ADDRESS

pcumin@stblaw.com

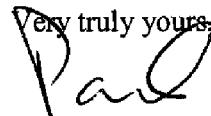
June 11, 2007

Re: ITT

Judith L. Spanier
Abbey Spanier Rodd Abrams & Paradis
212 East 39th St.
New York, NY 10016

Dear Judy:

As I mentioned on June 8, the ITT Board of Directors is in the process of retaining independent counsel and it is my expectation that once the process is completed, counsel will be in touch with you.

Very truly yours,

Paul C. Cumin